

BUDGET CATEGORY AND LINE-ITEM DETAIL

| A. PERSONNEL SERVICES - Salaries/Employee Benefits | STATE FUNDS | MATCH FUNDS |
|--|-------------|-------------|
| | | |
| | Match Total | |
| | State Total | |
| | | |

A. Personnel Services - Salaries/Employee Benefits**1. Salaries**

Personnel services include all services performed by program staff that are directly employed by the award recipient. All other staff are to be shown as Consultants in the Operating Expenses Category supported by a contract. Provide a brief narrative job description for each funded position.

Sick leave, vacation, holidays, overtime, and shift differentials must be budgeted as salaries. If agency personnel have accrued sick leave or vacation time prior to the approval of funding, they may not take time off using program funds.

2. Benefits

Employee benefits must be identified and included on the forms by type and percentage of salaries. Award recipients may use fixed percentages of salaries to calculate benefits. Budgeted benefits cannot exceed those already established by the award recipient.

Employer contributions or expenses for social security, employee life and health insurance plans, unemployment insurance, and/or pension plans are allowable budget items. Other benefits, if negotiated as a part of the employee benefit package, are allowable budget items; however, if you include them, state that they are part of a negotiated package.

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|--|--------------------|--------------------|
| B. OPERATING EXPENSES - General Expenses, Travel, Consultant Services, Rented or Leased Equipment, and Indirect costs | STATE FUNDS | MATCH FUNDS |
| | | |
| | Match Total | |
| | State Total | |

B. Operating Expenses**1. Allowable Expenses**

Allowable operating expenses are defined as necessary expenditures exclusive of personnel salaries and benefits. Such expenses may include specific items directly charged to the program and indirect cost.

Indirect costs are those not readily itemized or assignable to a particular program, but necessary to the organization operation and the performance of the program. The costs of operating and maintaining facilities, accounting services, and administrative salaries are examples of indirect costs.

Flat rates not exceeding 10% of the total budget may be budgeted by applicants for indirect costs.

The following items fall within this category: consultant services, travel, office supplies, training materials, research forms, equipment maintenance, equipment rental (with prior Youth Authority approval), telephone, postage, printing, facility rental, vehicle maintenance, answering service fees, and other consumable items. **No equipment purchases will be allowed.**

2. Travel

Budget for all anticipated program-related travel. Refer to Attachment D, Page 5 of 5, for specific travel reimbursement rates.

3. Consultant Services

Consultants are employees of any of the agencies working in partnership with the applicant to implement the ***Proud Parenting Program*** or individuals or organizations that meet some or all of the following criteria:

- produce a specific product or service
- work independently without direct supervision from the applicant
- work on specific projects
- provide services for a limited number of hours or period of time
- have no agency management or oversight responsibilities that are directed toward the financial success or direction of the agency.

Consultant rates are to be negotiated by the award recipient.

4. Rented or Leased Equipment

The applicant must obtain the Youth Authority's approval prior to the execution of any equipment rental or lease agreement. Funds may not be used for interest on lease agreements.

5. Instructions – Program Total/Fund Distribution**a. Program Total**

Place the total budget amount in the space provided at the bottom right edge.

b. Fund Distribution

Enter the total amount of state funds awarded for this program and the total amount of cash and/or in-kind match being provided by the award recipient in the space provided at the bottom of this form.

TRAVEL REIMBURSEMENT RATES

The following information is provided to help you in budgeting for travel and in requesting travel reimbursement. The first section lists the current State of California rates for reimbursement, and the second section shows the criteria for claiming meal expenses depending on the length of time of the trip. If you have any questions about these rates or how to apply the criteria, please call Carol Barker, Delinquency Prevention Supervisor, at (714) 891-8932.

REIMBURSEMENT RATES

Regular Short-Term Travel

LODGING

| | |
|-----------------|----------------|
| Without Receipt | \$ 24.99 |
| With Receipt | \$ 84.00 + tax |

CONFERENCE/CONVENTION

(With Receipt and Std. 255C Excess Lodging Rate Request/Approval)

| | |
|--|----------------|
| State Sponsored with advance Partnership approval, up to | \$110.00 + tax |
| Non-State Sponsored with advance Partnership approval, up to | \$150.00 + tax |

*MILEAGE**

| | |
|---|-------------------|
| Private Vehicle without Certification | 31 cents per mile |
| Private Vehicle with Certification | 30 cents per mile |
| Special Vehicle with Certification | 37 cents per mile |
| Private Vehicle to/from Airport (Twice the number of miles employee occupies the vehicle) | |

* Mileage in excess of 24 cents per mile is reported as taxable.

PARKING

| | |
|------------------------|----------------|
| Without Receipt, up to | \$ 6.00 |
| With Receipt | Actual Expense |

Subsistence

MEALS

| | |
|---|---------|
| Breakfast, up to | \$6.00 |
| Lunch, up to (Lunch cannot be claimed for trips less than 24 hours) | \$10.00 |
| Dinner, up to | \$18.00 |

INCIDENTALS, up to (A full 24 hours of travel is necessary to claim incidentals) \$6.00

TOTAL - per 24 hour period, up to \$40.00

Criteria for Claiming Meal Expenses

IF YOUR TRIP WAS LESS THAN 24 HOURS

| | |
|------------|--|
| BREAKFAST: | Left at or before 6:00 a.m. and returned at or after 9:00 a.m. |
| LUNCH: | Cannot be claimed for trips less than 24 hours. |
| DINNER: | Left at or before 4:00 p.m. and returned at or after 7:00 p.m. |

IF YOUR TRIP WAS MORE THAN 24 HOURS

| | |
|------------|--|
| BREAKFAST: | Left at or before 6:00 a.m. and returned at or after 9:00 a.m. |
| LUNCH: | Left at or before 1 1:00 a.m. and returned at or after 2:00 p.m. |
| DINNER: | Left at or before 4:00 p.m. and returned at or after 7:00 p.m. |